



United States Department of Agriculture



OFFICE OF INSPECTOR GENERAL



Florida's Controls Over the Summer Food Service Program—Interim Report

Audit Report 27004-0001-31(1)

OBJECTIVE

Our objectives are to: (1) evaluate the adequacy of Florida's controls over SFSP sponsors, and (2) determine if selected sponsors and sites are in compliance with program requirements. This report provides interim results from our ongoing audit of SFSP and sponsor compliance with SFSP regulations and policies related to food safety requirements.

REVIEWED

We reviewed SFSP laws and regulations, interviewed relevant officials, conducted site visits, and began assessing SFSP sponsors' records and documentation.

RECOMMENDS

FNS should follow up to ensure Florida officials re-emphasize food safety guidance, require the three sponsors to submit corrective action plans, and monitor their corrections.

OIG reviewed Florida's controls over FNS' SFSP as well as sponsor compliance with food safety.

WHAT OIG FOUND

The Summer Food Service Program (SFSP) provides nutritious meals to children from needy areas during the summer months. Locally, sponsors manage officials at sites that provide the meals to children. Three SFSP sponsor sites in Florida violated food safety requirements by serving children foods not kept at temperatures Florida Administrative Code defines as safe. At two sites, staff left meat and cheese sandwiches to thaw or stand on counters for reportedly 3 hours and did not temperature check the food as required. The third site accepted a hot food delivery without checking its temperature. When we requested it be checked, the food was at an unsafe temperature. This occurred because site staff were not adequately prioritizing food safety and thermometer use among their multiple responsibilities to monitor and serve children meals at SFSP sites. As a result, the sites risked serving contaminated food to children and exposing them to potential food-borne illnesses.

Food and Nutrition Service (FNS) is responsible for oversight and for establishing internal controls to ensure States administer and monitor SFSP as intended. Federal regulations require sponsors to ensure State and local health standards are met in the storage, preparation, and serving of SFSP food. Florida Administrative Code requires all potentially hazardous food to be kept at safe temperatures, 41 °F or below and 140 °F or above, except during necessary periods of preparation and service.

We discussed the identified deficiencies with sponsor officials, Florida's program administrators, and FNS officials responsible for oversight. All agreed corrective actions were needed and FNS concurred with our finding and recommendations. We accepted management decision on all recommendations.



United States Department of Agriculture
Office of Inspector General
Washington, D.C. 20250



DATE: September 29, 2017

AUDIT
NUMBER: 27004-0001-31(1)

TO: Brandon Lipps
Administrator
Food and Nutrition Service

ATTN: Mark Porter
Director
Office of Internal Controls, Audits and Investigations

FROM: Gil H. Harden
Assistant Inspector General for Audit

SUBJECT: Florida's Controls Over Summer Food Service Program - Interim Report

This interim report presents the results of the subject audit. Your written response to the official draft report, dated September 28, 2017, is included in its entirety at the end of this report. Your response and the Office of Inspector General's (OIG) position are incorporated into the relevant sections of the report. Based on your written response, we are accepting management decision for all audit recommendations in the report, and no further response to this office is necessary.

In accordance with Departmental Regulation 1720-1, final action needs to be taken within 1 year of each management decision to prevent being listed in the Department's annual Agency Financial Report. For agencies other than the Office of the Chief Financial Officer (OCFO), please follow your internal agency procedures in forwarding final action correspondence to OCFO.

We appreciate the courtesies and cooperation extended to us by members of your staff during our audit fieldwork and subsequent discussions. This interim report contains publicly available information and will be posted in its entirety to our website (<http://www.usda.gov/oig>) in the near future.

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Background and Objectives

Background

The Summer Food Service Program (SFSP) provides nutritious meals to children from needy areas during the summer months when schools are closed. SFSP provided roughly \$472 million to serve approximately 153 million meals at more than 47,000 sites across the country in fiscal year (FY) 2016. The Food and Nutrition Service (FNS), the Federal awarding agency, is responsible for oversight and for establishing internal controls to ensure States administer and monitor SFSP as intended. In FY 2016, Florida provided approximately \$40.9 million in SFSP reimbursements, making it the second largest State in the country, in terms of SFSP outlays, just behind New York. In Florida, the program is also known as the Summer BreakSpot Program.

The Florida Department of Agriculture and Consumer Services (FDACS) is the State agency responsible for administering SFSP in Florida.¹ Besides disseminating policy for the administration of SFSP, FDACS is responsible for reviewing and approving sponsor applications, reimbursing sponsors for meals served to children at approved sites, and monitoring to ensure sponsors and officials at sites meet program requirements—including conformance with State and local food safety rules and regulations.

At the local level, SFSP sponsors manage sites that provide the meals to children. Sponsors include public or private nonprofit organizations such as school food authorities, faith-based organizations, or camps. Sponsors can manage multiple State-approved sites, which may be located at schools, community centers, municipal parks, or other locations. SFSP sponsors must enter into written agreements with State agencies that outline their responsibilities, which include monitoring their sites to ensure they are compliant with program requirements such as State and local food safety rules and regulations. SFSP reimburses approved sponsors for serving meals that meet Federal nutritional guidelines. Sponsors receive payments from USDA through their State agencies based on the number of meals they serve.

Ultimately, sponsored sites serve the meals to children. Officials at sites must ensure that proper sanitation and health standards are met that conform to all applicable State and local laws and regulations.

Objectives

We are performing this audit in conjunction with audits of the States of California, New York, and Texas. Objectives of our ongoing audit are to (1) evaluate the adequacy of Florida's controls over SFSP sponsors, and (2) determine if selected sponsors and sites are in compliance with program requirements. This report provides interim results from our audit of SFSP and, in particular, sponsor compliance with SFSP regulations and policies related to food safety requirements.

¹ In FY 2017, FDACS approved 156 SFSP sponsors to participate in Florida.

Section 1: Food Safety

Finding 1: Food in the Temperature “Danger Zone”

We observed 3 sponsors’ SFSP sites either holding potentially hazardous foods in the temperature “danger zone,”² reportedly for 3 hours or more before serving, or accepting delivery of food in the temperature “danger zone” without first confirming the temperature complied with State temperature requirements. Specifically, staff at sites run by two different sponsors each left meat and cheese sandwiches to thaw or stand on counters at room temperature between breakfast and lunch before serving them to children. The third site did not ensure chicken nuggets were kept hot until they were served. This occurred because site staff were not adequately prioritizing food safety and thermometer use among their multiple responsibilities to monitor and serve children meals at SFSP sites. As a result, the sites risked serving the children contaminated food and exposing them to potential food-borne illnesses.

Federal regulations require sponsors to ensure State and local health standards are met in the storage, preparation, and serving of SFSP food.³ FNS guidance directs SFSP sites not to hold food in the temperature danger zone for longer than 2 hours, after which food should be discarded. It directs site supervisors to check temperatures when food is delivered and reject the food if the temperature is within the danger zone.⁴ FNS guidance also instructs sites to use thermometers because food safety cannot be determined by sight, taste, odor, or smell.⁵ Florida Administrative Code also requires perishable food to be stored at temperatures that will protect against spoilage and specifies that potentially hazardous food, such as milk products, meat, and poultry, shall be kept at safe temperatures except during necessary periods of preparation and service.⁶

Frozen Sandwiches Thawed At Room Temperature

On June 19, 2017, we visited a site to determine if it complied with program requirements. Upon our arrival 90 minutes before the scheduled meal service, we observed packaged turkey and cheese sandwiches sitting on the counter of the site’s kitchen to thaw. FNS guidance specifically directs SFSP sites not to thaw food at room temperature and specifically directs poultry and meat to be thawed in a refrigerator, not on counters.⁷ Further, Florida Administrative Code requires frozen potentially hazardous food to be thawed in refrigerated units, under cold running water, in a microwave oven,

² FNS provides “food safety rules” that identify the temperature range between 40 °F and 140 °F, which includes room temperature, as the “danger zone” in which bacteria can grow rapidly. FNS *Summer Food Service Program: Sponsor Monitor’s Guide*, 2016 (page 20). Florida Administrative Code requires all potentially hazardous food to be kept at safe temperatures, 41 °F or below and 140 °F or above, except during necessary periods of preparation and service. Florida Administrative Code 64E-11.004, “Food Protection,” (July 14, 2003).

³ 7 CFR 225.16 (a).

⁴ FNS *Summer Food Service Program: Site Supervisor’s Guide*, 2016 (page 18).

⁵ FNS *Summer Food Service Program: Sponsor Monitor’s Guide*, 2016 (pages 20-21).

⁶ Florida Administrative Code 64E-11.002 “Definitions,” (Apr. 1, 2009) and 64E-11.004, “Food Protection,” (July 14, 2003).

⁷ FNS *Summer Food Service Program: Sponsor Monitor’s Guide*, 2016 (page 21).

or as part of the cooking process.⁸ However, the site supervisor told us she allowed the packaged turkey and cheese sandwiches to defrost on a counter for 3 hours and tested the temperature by feeling the sandwiches with her hands before serving them, rather than by using a thermometer. The packaged sandwiches were served to children for lunch later.



Figure 1: Site officials were thawing packaged sandwiches at room temperature when OIG arrived at the site 90 minutes before the scheduled meal service. The site supervisor stated staff normally thaw sandwiches on the counter for 3 hours. Photo by USDA OIG.

When questioned about thawing procedures, the supervisor told us she had tried putting frozen sandwiches in the refrigerator overnight to thaw, but found they still had ice in the center come morning. When we discussed this issue with the sponsoring organization, the program director stated the sandwiches could be microwaved to remove ice and he would follow up with the site to ensure they received instructions.

FNS guidance instructs sponsors to ensure the temperature of cold food is 40 °F or below before meal service.⁹ Site staff are also to use thermometers to ensure they maintain the correct temperatures prior to serving the meals. However, site staff did not use thermometers to verify the meals were at the correct temperature before meal service. Although a refrigerator thermometer was available at the site to measure the temperature within the refrigerator, site staff stated they did not have a food thermometer and instead checked the sandwiches by hand. As a result, we question the quality of the 13 meals served by site staff during our visit and determined the sponsor should not be reimbursed \$49.82.¹⁰

⁸ Florida Administrative Code 64E-11.004, “Food Protection,” (July 14, 2003).

⁹ FNS *Summer Food Service Program: Sponsor Monitor’s Guide*, 2016 (page 20).

¹⁰ The 2017 reimbursement rate for SFSP lunches at rural or self-preparation sites is \$3.8325.

Sandwiches Not Refrigerated

On July 10, 2017, we visited a site to determine if the site complied with program requirements. Upon our arrival, we observed a tray of plastic-wrapped turkey and cheese sandwiches sitting on the counter of the site's kitchen. Site staff stated they had been sitting on the counter since they were delivered. The sandwiches were not served until over an hour after our arrival and approximately 3½ hours after the reported delivery time.



Figure 2: This tray of turkey and cheese sandwiches was reportedly held at room temperature for approximately 3 ½ hours rather than being refrigerated. Photo by USDA OIG.



Figure 3: These sandwiches were served to children for lunch after OIG stated concerns about the quality of meat and cheese held at room temperature. Photo by USDA OIG.

When OIG stated concerns about the food and asked the supervisor if it should be served, she said the food was checked at delivery and she was unaware that she should check the temperature of “cold” food again. In addition, she stated she did not have a thermometer. She then proceeded to serve the meals to the children at the site. However, FNS instructs site supervisors to make sure all meals served are safe, and if meals are delivered before the meal service, site supervisors should make sure the food is properly stored to keep cold food below 40 °F.¹¹ The sponsor agreed that the sandwiches should have been refrigerated and that the sponsor provided thermometers to all sites at the beginning of the year. The sponsor officials stated they would conduct a conference call to refresh the sites’ training or drop the site if the site cannot follow procedures. Due to concerns that the turkey and cheese sandwiches were not kept and served at a safe temperature, we question the quality of the 11 meals served by site staff during our visit and determined the sponsor should not be reimbursed \$42.16.

¹¹ FNS *Summer Food Service Program: Site Supervisor’s Guide*, 2016 (page 6).

Chicken Nuggets and Green Beans Not Kept Hot Enough

On July 17, 2017, we visited a site to determine if the site complied with program requirements. We observed the delivery and acceptance of trays of chicken nuggets and green beans from the sponsor's central kitchen. However, neither the delivery person nor the site supervisor checked the temperature until OIG requested it to be checked with a thermometer. When checked, the chicken nuggets were 80 °F and the green beans were 123 °F—well within the temperature danger zone. Site staff put the chicken nuggets and green beans over gas burners for re-heating and proceeded to serve them to children.



Figure 4: Site staff did not check the temperature of this tray of chicken nuggets at delivery. Instead, site staff allowed it to stand on the counter for approximately 30 minutes without a heat source. Site staff checked the temperature only after OIG stated concerns. The thermometer showed 80 °F. Photo by USDA OIG.

FNS instructs site supervisors to check receiving temperatures when food is delivered and to reject hot food if the temperature is under 140 °F.¹² It also instructs site supervisors to maintain proper holding temperatures of 140 °F or above, and Florida Administrative Code requires potentially hazardous food to be kept at 140 °F or above.¹³ The site supervisor stated distance from the sponsor's kitchen was a factor, but she did not have procedures to follow if food did not arrive hot. She stated she checks the milk temperatures, but not the food temperatures. The sponsor stated it would improve the wrapping around the food and write procedures for the site. Because the chicken nuggets and green beans were not kept hot, we question the quality of the 29 meals we observed staff serve at the site. Due to this food safety finding, the State disallowed the lunch served at this site on the day of our observations, and the sponsor agreed the meals would not be claimed. However, due to a miscalculation, the sponsor claimed 25 lunches for the site that day and received reimbursement. The \$95.81 should not have been reimbursed.

¹² FNS *Summer Food Service Program: Site Supervisor's Guide*, 2016 (page 18).

¹³ Florida Administrative Code 64E-11.004, "Food Protection," (July 14, 2003).

We observed SFSP site staff had multiple responsibilities, including but not limited to preparing meals, serving meals, and recordkeeping while also attending to children. Site staff appeared more focused on feeding kids than ensuring thermometers were used and were not making food safety the top priority. We discussed the deficiencies identified during our site visits with the respective sponsor officials. All three sponsors agreed corrective actions were needed. Given the risk of food contamination at the sites, we notified FNS and FDACS of the problems we identified during our site visits. State officials agreed the sponsors should submit corrective action plans to correct the deficiencies identified during our site visits. FDACS officials stated the Florida Department of Health has authority to enforce food safety and referred the sites for review. FNS should follow up with the State officials to ensure the sites adequately correct the problems and comply with local food safety requirements. Furthermore, we believe that FNS should ensure that State officials re-emphasize the importance of meeting food safety requirements to all current sponsors.

The sponsors should not be reimbursed \$187.79 in total for the 49 total meals because the meals were not within the FNS guidelines. We determined Federal Regulations provide a \$100 threshold for SFSP overpayments,¹⁴ and FDACS does not require sponsors to submit revised claims unless the threshold was exceeded. As none of the three payments exceeded this threshold, we are not making a recommendation related to recovery at this time.

Recommendation 1

Ensure that the Florida Department of Agriculture and Consumer Services (FDACS) issues guidance re-emphasizing the importance of meeting State and local food safety requirements to all current sponsors.

Agency Response

In its September 28, 2017, response, FNS stated:

FNS concurs with the recommendation. The FDACS will issue guidance to all of their current SFSP sponsors re-emphasizing the importance of meeting State and local food safety requirements.

The estimated completion date is January 30, 2018.

OIG Position

We accept FNS' management decision on this recommendation.

¹⁴ 7 CFR 225.10 (c).

Recommendation 2

Ensure that FDACS requires each of the three sponsors to submit corrective action plans to correct the deficiencies identified during our site visit.

Agency Response

In its September 28, 2017, response, FNS stated:

FNS concurs with the recommendation. For the three SFSP sponsors where OIG identified deficiencies, the FDACS will require the sponsors to submit corrective action plans to address the issues identified by OIG as well as any other deficiencies identified independently by the FDACS as part of their follow-up with these sponsors.

The estimated completion date is October 31, 2017.

OIG Position

We accept FNS' management decision on this recommendation.

Recommendation 3

Ensure that FDACS monitors the three sites' correction of deficiencies and compliance with State and local food safety requirements.

Agency Response

In its September 28, 2017, response, FNS stated:

FNS concurs with the recommendation. As is the normal process when a State agency requires a corrective action plan, the FDACS will monitor the three sponsors' implementation of their corrective action plans and will document when the actions taken by each are adequate for closure.

The estimated completion date is September 30, 2018.

OIG Position

We accept FNS' management decision on this recommendation.

Scope and Methodology

OIG is conducting an ongoing audit of SFSP in the State of Florida. In FY 2016, 153 sponsors operated 4,206 sites in Florida and received a total of \$40.9 million in reimbursements. Our audit is focused on program activities from FYs 2014 through 2016, but also comprises fieldwork site visits conducted from June 13, 2017 through July 20, 2017. To date, we have performed fieldwork at the FDACS office in Tallahassee, Florida, and at sites operated by five sponsors non-statistically selected for our audit sample.¹⁵ Based on observations on June 19, 2017; July 10, 2017; and July 17, 2017, we determined it was necessary to issue an interim report due to lack of sponsor compliance with SFSP requirements.

Our non-statistically selected audit sample includes five sponsors that participated in SFSP in FY 2016. We selected the sponsors based on several factors: entity type,¹⁶ type of sites,¹⁷ and reimbursement amount for FY 2016. In total, our 5 selected sponsors operated 154 sites and received over \$1.7 million in reimbursements in FY 2016. To observe their SFSP operations, we selected five sites by each sponsor for field visits. Specifically, we selected the two respective, open sites that received the highest reimbursements in FY 2016 that the sponsor was also operating in FY 2017 to receive site reviews. We then selected three sites based on proximity for limited site visits to confirm operations.

To accomplish our audit objectives, we:

- reviewed applicable laws and regulations, and conducted interviews to begin reviewing agency procedures concerning SFSP,
- interviewed FDACS officials regarding oversight actions implemented to ensure sponsors and sites complied with Federal program regulations and policies,
- developed three pro-forma worksheets to assist in reviewing FDACS' controls over SFSP operations for the five sponsors in our sample and their sites, and
- requested and started assessment of sampled sponsors' records and supporting documentation such as bank statements, vendor receipts, and meal count sheets to evaluate the accuracy of claims submitted and sponsor compliance with Federal program regulations.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We have not completed our information technology work at this time; however, we will include our conclusions on this area in our final report.

¹⁵ Two sponsors were also located in Tallahassee, while the remaining three were located in Gainesville, Margate, and North Miami, Florida.

¹⁶ We selected one school food authority and four non-profit sponsors.

¹⁷ We selected sponsors that operated sites with the following characteristics: rural sites, urban sites, vended sites, and self-preparation sites.

Abbreviations

CFR.....	Code of Federal Regulations
FDACS.....	Florida Department of Agriculture and Consumer Services
FNS.....	Food and Nutrition Service
FY	Fiscal Year
OIG	Office of Inspector General
SFSP.....	Summer Food Service Program
USDA.....	U.S. Department of Agriculture

**AGENCY'S
RESPONSE TO AUDIT REPORT**



**United States
Department of
Agriculture**

Food and
Nutrition
Service

3101 Park
Center Drive

Alexandria, VA
22302-1500

DATE: September 28, 2017

AUDIT
NUMBER: 27004-0001-31-1

TO: Gil H. Harden
Assistant Inspector General for Audit

FROM: Brandon Lipps /s/
Administrator
Food and Nutrition Service

SUBJECT: Florida's Controls Over the Summer Food Service Program - Interim
Report

This letter responds to the official draft report for audit number 27004-0001-31-1, Florida's Controls Over the Summer Food Service Program (Interim Report). Specifically, the Food and Nutrition Service (FNS) is responding to the three recommendations in the report.

OIG Recommendation 1:

Ensure that the Florida Department of Agriculture and Consumer Services (FDACS) issues guidance re-emphasizing the importance of meeting State and local food safety requirements to all current sponsors.

FNS Response:

FNS concurs with the recommendation. The FDACS will issue guidance to all of their current SFSP sponsors re-emphasizing the importance of meeting State and local food safety requirements.

Estimated Completion Date:

January 30, 2018

OIG Recommendation 2:

Ensure that FDACS requires each of the three sponsors to submit corrective action plans to correct the deficiencies identified during our site visit.

FNS Response:

FNS concurs with the recommendation. For the three SFSP sponsors where OIG identified deficiencies, the FDACS will require the sponsors to submit corrective action plans to address the issues identified by OIG as well as any other deficiencies identified independently by the FDACS as part of their follow-up with these sponsors.

Estimated Completion Date:

October 31, 2017

OIG Recommendation 3:

Ensure that FDACS monitors the three sites' correction of deficiencies and compliance with State and local food safety requirements.

FNS Response:

FNS concurs with the recommendation. As is the normal process when a State agency requires a corrective action plan, the FDACS will monitor the three sponsors' implementation of their corrective action plans and will document when the actions taken by each are adequate for closure.

Estimated Completion Date:

September 30, 2018

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